Docket No.: 05677/0202587-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Mikiya Yamagishi

Application No.: 10/531,812 Confirmation No.: 3687

Filed: April 18, 2005 Art Unit: 3617

For: VEHICLE WHEEL Examiner: K. T. Kotter

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 1, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 11 of this paper.

Remarks/Arguments begin on page 13 of this paper.